

# REPORT

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## Administration and Financing of Schools by a Committee of the Manitoba School Trustees' Association.



*Submitted February 25th, 1930.*



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## *To the Members of the Manitoba School Trustees Association:*

At the Convention of Manitoba School Trustees held in Brandon in February, 1929, the executive was instructed to appoint a Committee to draw up a report on the financing and administration of schools—such report to be printed and distributed to the various School Boards and Associations not later than three months before the convention of 1930.

The Committee was duly appointed and set to work.

It is probable that no one at the time realized the amount of work involved. It is quite clear now, however, that no complete report of that nature could be prepared, within the time allowed; and it could only have been attempted by persons free from other duties, and able to devote their full time to study and research.

This Report which is being presented to you is in no sense exhaustive—it makes no pretence at covering the whole field—the section devoted to Administration, in particular, dealing only with some phases of the subject as it affects the situation in our own province.

### ADMINISTRATION.

We believe that the demand or the need for this Report arose mainly from discussions and statements made at our Conventions and elsewhere regarding the conditions in, and the work done by, one-room rural Schools. To these what follows will be, in the main, confined. It may not be out of place however to begin with a few general remarks.

The Province of Manitoba spends on Education approximately \$9,000,000.00 a year. This is a large sum, and it is proper for us to enquire whether or not the Province is getting value for the money spent. It is not a question of whether or not education is worth \$9,000,000.00 a year to Manitoba, but, granting that it is, are we getting a reasonable return in educational accomplishment for the money and effort expended?

The answer to that question will depend in no small measure, on how the machine is working—on how the educational establishment is being administered.

For our present purpose, it may be taken for granted that fair and adequate results are being obtained in cities, towns and villages, so our attention will be confined to rural schools.

As already intimated your Committee had not the time, nor perhaps the competence to make a thorough investigation. They have just made use of the material within their reach, mainly, that supplied by the files of the Department of Educa-

## I.

The figures given here are for the year 1928—the last year for which complete returns were available at the time they were obtained.

In that year there were 1885 school districts in operation.

Of these 55 were in cities, town and villages 1830 rural districts.

Of the 1830 rural districts 134 were of Intermediate or higher standing, leaving 1696 below intermediate.

Fifty-three of the 1696 were operating under Section 230 of the Public Schools Act, that is, they were conveying their children to other schools. So there were in actual operation in 1928, 1643 one-room rural schools.

In the 1696 purely rural schools there is no provision for any education beyond Grade VIII.

## II.

Were we to find that these 1643 schools were open and operating regularly 200 days in each school year; were being maintained by the regular municipal levies and the ordinary legislative grants and were carrying on to the satisfaction of the community and of the Public School Inspectors, our enquiry need go no farther. But such is not the case.

There are provisions in the Manitoba Public Schools Act for making extraordinary grants to schools in certain circumstances. For convenience of reference these may be enumerated here:—

SECTION 225A; provides for the making of special grants, on a sliding scale, to rural school districts situated in unorganized territory, or situated in rural municipalities where the average assessment per teacher for the municipality; on the equalized basis, is less than \$100,000.00; and in addition for a special grant in certain cases of \$1.00 per teacher per teaching day, in school districts situated in unorganized territory.

Actually, assessment grants are paid to districts where the assessment is below \$50,000.

SECTION 225 (2); provides for making special grants in the case of one-room schools where the same teacher is retained in charge of the school for two years or more consecutively.

SECTION 231, provides for the making of special grants of \$200.00 for each teacher employed, to any school district which, in the opinion of the minister, is unable, without such grant, to carry on its school.

SECTION 316, provides for the making of such special grants as may be necessary from time to time for the equipment and maintenance of certain schools and teachers' residences.

## III.

The records of the Department show that in 1928 the following special grants were made:—

Under Section 225 A .....	\$109,007.73
Under Section 225 (2) .....	16,260.00
Under Section 316 .....	20,885.00
Under Section 231 .....	34,497.00

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\$180,649.73

Three hundred and forty-three schools received aid under Section 225 A alone.

#### IV.

SECTION 269, provides for the appointing by the Lieutenant-Governor in Council of an official trustee or trustees for any school districts, the affairs of which are not being, or cannot be, in his opinion, satisfactorily managed by a Board of School Trustees, under this Act.

SECTION 8, of the Regulations of the Department of Education reads as follows:—

#### THE SCHOOL YEAR

"The school year shall consist of all lawful teaching days from the first of July to the thirtieth day June next ensuing, but the trustee of any school district may extend the period of the summer vacation for their schools so that they shall be in operation not less than 200 teachings days in the calendar year."

#### V.

The records of the Department show that in the year 1928, 163 schools out of 1696 were open for 8 months or less.

They further show that of 1643 schools, 233 were under official trustees. We are informed that this number is less than it had been previously, as it is the policy of the Department to keep the appointing of official trustees down to the very minimum, so as to interfere as little as possible with the normal working of the Act.

#### VI.

A statement containing much interesting information will be found at the end of this report marked "Appendix A". It shows, among other things, the average attendance in relation to the enrolment in the various schools of the Province.

Winnipeg Collegiate and Junior High-Schools .....	89%	of the enrolment
Brandon Collegiate and Junior High-School .....	86%	" " "
Other Collegiates and Junior High-Schools .....	84%	" " "
Intermediate Schools .....	75%	" " "
Winnipeg Elementary Schools .....	92%	" " "
Brandon Elementary Schools .....	83%	" " "
Miniota Municipal School District .....	82%	" " "
Consolidated Schools .....	78%	" " "
One Room Schools .....	57%	" " "

The Chief Clerk of the Department of Education examined the reports of 1617 rural rooms.

Total Number of Rural Rooms whose reports were examined .....	1617
Number closed or operating under Section (230) .....	79
Number operating .....	1538

#### ANALYSIS

	Total	Under 10	10-35	36-40	41-50	51-60	Over 60
Of Enrolment	1538	46	1121	101	143	85	52
Of Av. Att.	1538	230	1230	40	31	7	0

The following estimate was also made in the Department of teachers remaining in schools for the second and third consecutive years.

1926 .....	363
1927 .....	452
1928 .....	464

## VII.

It will be granted, that the Public School Inspectors are in a better position than any other persons to judge of the efficiency of the schools and of the value of the work done in them. At the instance of the Committee, the Department of Education sent to the Inspectors, a letter of enquiry in which they were asked to classify the rural schools in their districts, and to state how many of them were, in their opinion, doing satisfactory work and how many were not. A school was to be deemed unsatisfactory which did not appear, all things considered, to be giving a reasonable return for the money paid to establish and maintain it—which, in short, was not justifying its existence.

It was fully realized that the standard of comparison used by different Inspectors would not, in all cases, be identical, that allowance must be made for individual attitude and manner of approach, but there is no reason to believe that there would be on the whole any great divergence. Some of the Inspectors, indeed, pointed out the difficulty of making the classification to their own satisfaction, as so many elements entered in when estimating the performance and standard of a school. It is well, therefore, not to lay undue stress on the ratio of the one class to the other in each individual report, but taking them as a whole their significance cannot be disregarded. They strongly corroborate the conclusions indicated by the foregoing parts of this report.

For one reason or another, it was impossible to get reports on all the inspectorial districts, but of 1369 schools reported on, 494 were classified as unsatisfactory, as against 877 satisfactory.

The Inspectors were also asked to state what, in their opinion, were the principal causes of the poor work of the schools. Those receiving most frequent mention are the following:—

- Too frequent change of teachers.
- Too early leaving grade.
- Low average attendance.
- Lack of interest in the district.
- Over crowding.

Other causes given are:—

- Lack of equipment.
- Poor ventilation.
- Poor light.
- Lack of air space.

The following are extracts from the Inspectors' Reports:—

"Unsatisfactory schools are, in most cases, unsatisfactory in more than one respect."

"Practically all the schools in (certain) districts are more or less unsatisfactory because pupils, or the large majority of them, leave at 14 years irrespective of grade reached."

"'Poor district interest' is probably more fundamental than shown."

"Nearly all the purely rural schools have an unsatisfactory attendance during August, September, October and part of November."

"I find that a school, if unsatisfactory in one condition, is generally so in others."

"Usually a number of features combine to cause unsatisfactory conditions."

"Unsatisfactory conditions, I find, usually depend upon the teacher. A satisfactory school this term may under a careless teacher become unsatisfactory in attendance, sanitation and grade interest."

"Nearly all leave before reaching Grade VIII."

"Parents do not seem to co-operate with the teachers here."

"Teacher not strong and poor support throughout the district."

"A school may have poor ventilation, very unattractive appearance inside and out and yet do most excellent work on account of an excellent, enterprising and ingenious teacher."

"The normal progress of the pupils has been prejudicially affected in 13 districts for the reason that there were too many pupils (in different grades) for the one teacher. In the 13 districts there are 18 rooms thus affected."

"A proper adjustment would require the employment of 13 more teachers. Thirteen new rooms would be needed."

"Four schools have suffered on account of frequent change of teachers. I mean school having had more than one teacher during the school year."

"There were 13 schools in which the class-room was not sufficiently equipped, (maps, black-board surface, primary seat-work, etc.)."

"No water supply available on 35 school premises."

"Of the number of teachers whose work is termed satisfactory many could have done even better but the plant is poor, building cold in winter, lacking in ventilation, and without a caretaker. Then we have the small school with 5 or 6 attending. It seems impossible for the best teacher to arouse a good school spirit in such cases and a good spirit is all-important."

"In too many districts the school is not assisting the community as it should, because of lack of sympathy and co-operation on the part of the parents."

"Neighborhood quarrels were allowed to interfere with the schools."

"Ten schools were over-crowded."

"In four schools where work was taken with Grades VIII and IX, I found a tendency to slight the work of the primary grades."

"This, I find a pressing question in those schools right through, the problem of High School work for the pupils of the rural schools. All the more so, in my opinion, as in nearly every case the rural school with eight grades, is not in any position to handle Grade IX."

In one inspectorate, two schools have an enrolment of 70 and one, an enrolment of 78. In the case of one of those having an enrolment of 70, the school building has been condemned by the Inspector. A By-Law for the issue of debentures to build a new school was voted down by a considerable majority.

## VIII.

The Public Schools Act is based on the principle that each school district is self-supporting and self-governing, except in so far as its resources are supplemented by the regular legislative grants and so far as its administrative authority is controlled by the Department of Education. Each school district, should carry on, on its own power, for 200 teaching days. Special legislative grants and administration by official trustees are at variance with the principle of the Act. They are innovations, provision for which was made only when the system set up under the Act was found

to have broken down. These provisions have no proper place in the Act, they do violence to the principle on which it is founded.

An adequate system of school administration should be capable of meeting all the varied conditions which may arise in the province; it should assure to every boy and girl in the province, not necessarily an equal opportunity, but at least a reasonable opportunity of getting an adequate education. This our system has failed to do, not to a limited extent only, but in very great measure.

One hundred and sixty-three schools have been open in one year less than one hundred and sixty days, some of them much less.

Three hundred and forty-three schools have received aid under one of the sections of the Act, which makes provision for special grants.

Over \$180,000.00 has been paid out by the Department of Education in one year in special grants.

Two hundred and twenty-three schools were under official trustees.

In two hundred and thirty schools there was an average enrolment of less than ten children. In one hundred and forty-three one-room schools there was an enrolment of from 41 to 50; in 85 schools an enrolment of from 51 to 60; and in 52 schools an enrolment of over 60.

Only four hundred and sixty-four teachers out of one thousand six hundred and forty-three were remaining in schools for a second or third year.

The average attendance in rural schools was 57%, that is an average of 43 out of every 100 were absent each day.

And lastly in one thousand six hundred and ninety-six schools there is no provision for any education beyond Grade VIII.

The conclusion is forced upon us, that our system is not adequate to meet the situation in the province, that it is not capable of being adapted to it nor of coping with present day conditions.



# APPENDIX "A"

1928

WINNIPEG has 15 Trustees, 1 Superintendent, 2 Assist Superintendents, 8 other administrative officers, each with a staff of assistants. Teachers as follows:—

	Sup.	Tea.		Home	Man.		
	Prin.	Prin.	Tea.	Sc. Tea.	Arts	Enr.	Av. Att.
Collegiates .....	3	---	85	13	14	3216	2840.65
Jr. High Schools .....	10	---	147	5	2	1600	1442. 7
Elem. Schools .....	13	32	639	6	24	36734	34240. 8
	26	32	871	24	40	41550	38524.15

NOTE: There were 4,788 pupils of Grades VII and VIII in Junior High Schools and 2,950 VII and VIII pupils in Elementary Schools.

BRANDON has 10 Trustees, 1 Superintendent, 1 administrative officer. Teachers as follows:—

	Sup.	Tea.		Home	Arts		
	Prin.	Prin.	Tea.	Sc. Tea.	Tea.	Enr.	Av. Att.
Collegiates .....	---	1	13	---	---	493	424.7
Elem. Schools .....	---	8	71	---	---	3380	2782.7
		9	84	---	---	3873	3207.4

	No. Schools	Trustees	Prin.	Tea.	Enr.	Av. Att.
Other Collegiates ---	15	78	15	61	2,118	1,798.38
Coll. Depts. ....	9	50	9	18	643	525.42
High Schools .....	45	204	45	47	2,119	1,766.79
Inter. Schools .....	123	493	123	315	2,537	1,90 <sup>2</sup>
	192	825	192	441	7,417	5,993.59

NOTE: The 315 teachers here are teachers of Elementary grades. Principals teach the secondary work and occasionally these principals teach some of the elementary grades as well.

## MUNICIPAL SCHOOL DISTRICTS

Miniota .....	9	12	4	16	1 Supervisor	
					500	410.9
Birch River .....	7	1 O.T.	---	6	314	180
St. James .....	6	1 O.T.	5	70	3,434	2,832.14
West Kildonan .....	5	1 O.T.	5	24	1,354	1,033.51
East Kildonan .....	5	6	5	39	2,035	1,735
North Kildonan .....	2	8	2	6	347	260.73
West St. Paul .....	1	3	1	2	99	76.47
	35	32	22	163	1 8,083	6,526.75

Included in Municipal Districts are 31 trustees, 9 principals, 13 teachers, 583 pupils enrolled and 495.31 average attendance already accounted for in Secondary Schools.

	No. Schools	Trustees	Prin.	Tea.	Enr.	Av. Att.
Consolidated Sch. ....	108	549	97	489	15,001	11,553.49
Included with these are:—						
Intermediate .....	54	275	53	131	6,599	5,082.98
High Schools .....	16	87	14	100	3,030	2,426.43
Coll. Institutes .....	3	24	3	53	2,212	1,796.35
Coll. Depts. ....	3	22	3	24	947	765.13
	<u>74</u>	<u>408</u>	<u>73</u>	<u>308</u>	<u>12,788</u>	<u>10,017.13</u>

There are 11 one-room schools among consolidated.

Under Official Tr...	233	74	20	203	7,856	4,807.01
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Twenty of these schools have two rooms or more—hence the twenty principals. Of these districts thirty were either not operating at all or under Sec. 230 of the Public Schools Act. Pine Falls is already counted in Intermediate list with trustees, etc., as follows:—

Pine Falls .....	1	1	1	3	170	123.11
Cons. Schools .....	4	4	3	4	294	211.72

Two thousand one hundred and eighty districts had been formed in Manitoba up to the end of 1928. During 1928, 53 were operating under Sec. 230, and 195 districts had been absorbed by consolidations or had otherwise ceased to operate.

### SUMMARY

	Dis.	Trus.	Sup. Prin.	Tea. Prin.	Tea.	Enr.	Av. Atten.
Winnipeg .....	1	15	26	32	935	41,550	38,524.15
Brandon .....	1	10	—	9	84	3,873	3,207.40
Collegiates .....	15	78	—	15	61	2,118	1,798.38
Collegiate Dept. ....	9	50	—	9	18	643	525.42
High Schools .....	45	204	—	45	47	2,119	1,766.79
Intermediates .....	123	493	—	123	—	2,537	1,902.00

### SECONDARY TEACHERS AND ENROLMENT

Collegiates .....	—	—	—	—	299	13,867	11,412.29
Collegiate Depts. ....	—	—	—	—	86	3,906	3,029.56
High Schools .....	—	—	—	—	207	11,013	9,474.45
Intermediates .....	—	—	—	—	315	12,433	9,462.83

### PUBLIC SCHOOL TEACHERS AND ENROLMENT

Birch River .....	1	O.T.	—	—	6	314	180.
Consolidated .....	23	139	—	22	170	2,213	1,592.56
O. T. ....	196	73	—	20	203	7,492	† 4,462.18
Other Schools more							
than one teacher	32	96	—	32	50		
One Room School....	1,375	4,125	—	—	1,375	46,805	26,931.99
Totals .....	<u>1,831</u>	<u>5,185</u>	<u>26</u>	<u>307</u>	<u>3,856</u>	<u>150,883</u>	<u>114,270.00</u>

†Less Consolidated and Secondary schools.

## APPENDIX B.

### SCHOOLS OPERATING LESS THAN 200 DAYS

One hundred and seventy-five schools were open less than 190 days. For all practical purposes a school that is open over 190 days is a 200 days school. Any shortage of 2 or 3 days is accounted for by sickness of teacher, storms, etc. 59 of these schools were open less than 160 days, 78 were open less than 160 to 18 days inclusive and 38 were open over 180 days. 174 of these schools reported an aggregate enrolment of 4,552 which gives an average enrolment of 26.15. 164 of them reported an aggregate average attendance of 2866.43 which is an average attendance of 17.41 per school.

### SCHOOLS RECEIVING GRANTS UNDER SECTION 225

Three hundred and sixty-seven districts received assessment grants under Sec. 225, of these 17 were not operating. 350 districts operated. 369 districts reported an enrolment of 112,296, and 328 districts reported an average attendance of 7480.58. Several of these districts have more than one teacher so that altogether 389 teachers reported enrolment and 368 teachers reported average attendance. The average enrolment per room was 29.04, and the average attendance was 20.32 pupils.

## FINANCE

In approaching the study of the financing of schools, the committee agreed that any and all information obtainable which would assist in reaching a fair distribution of the cost of education should be included in this report.

To this end, letters of inquiry were sent to the seats of government of the United States, Australia, New Zealand and England, and replies received. State and municipal statistics of all the provinces of the Dominion, in so far as they dealt with this problem, have been received. The difficulties involved in gathering statistics for informative and comparative purposes were many—due largely to the absence of uniform systems of accounting and the variations in the fiscal year. The periods for which the latest statistical returns were given varied from 1924 to 1928, and in some cases were incomplete in supplying information segregated for our particular purpose.

It will, therefore, be obvious that in quoting figures, nothing but roughly approximate figures could be attempted. It is hoped that they are sufficiently accurate to serve their purpose. They are, in any event, used mainly for their comparative value in trying to reach a decision as to what constitutes an equitable contribution for any class of wealth or for any individual to make toward a national necessity.

### PRESENT INEQUALITIES

While the discussion of the administration of schools gathers round the idea of equal opportunity for every child, that regarding the financing of schools gathers round the idea of equality of effort on the part of the contributor to maintenance. The inequalities of burden among contributors to educational maintenance in Manitoba are so pronounced and numerous that not only has the burden to the taxpayer become intolerable, but the administrative system is failing through lack of funds. This condition has become so much a matter of common knowledge in our own province that space need be taken to quote only a few glaring instances:

From a comparison made on an equalized assessment the following appears:

Municipality	School Rate	Municipality	School Rate
Elton .....	6.5	Ethelbert .....	38.
Cornwallis .....	6.6	La Broquerie .....	42.
Morton .....	7.5	Mossy River .....	43.
Edward .....	7.9	Brooklands .....	45.5
Portage la Prairie.....	7.9	Brokenhead .....	36.
Silver Creek .....	7.99	Roblin .....	34.5
Saskatchewan .....	8.6	Gimli .....	39.7
Louise .....	8.6	Siglunes .....	33.4

(Statistical information respecting the municipalities of the Province of Manitoba, for the year 1929. Issued under the authority of Hon. D. L. McLeod, Municipal Commissioner.)

In some cases even these very high rates for schools provide only enough funds for 8 or 9 months instruction.

From these it must be obvious that continuation of a system of taxation which permits such conditions is unthinkable and an immediate remedy must be found.

## UNITED STATES

Turning to other countries, it is found that, generally speaking land bears nowhere the burden of taxation that it does in Canada. Other legislative bodies have looked about for other sources of revenue for school maintenance and have commandeered them for help in varying degrees. New Zealand, Australia and England, supporting education to such a great degree from consolidated state revenues, do not furnish so much suggestion as do the states of the United States of America. There it has been found that final responsibility for maintenance of education, primary and secondary, has been accepted by the state in degrees varying from 98% contribution in the state of Idaho (year 1925-26) to 88% contribution in the state of Delaware—where all districts except the cities of Wilmington and Claymont are supported entirely by the state.

Delaware in 1919 abandoned school districts as units of support in favor of county units; and in 1921, being convinced of the benefits of the larger unit, abandoned the county unit for the state unit. The general property tax was reduced from 2.5 mills in 1926-27 to 1.5 mills on the dollar and produced 18.2% of the state school fund. Other taxes levied specifically for schools are a graduated personal income tax (26% of school fund); corporation tax (5.8%); and corporation franchise tax (37%). Interest from the permanent school fund and miscellaneous receipts make up the balance of the fund. In thus reducing the general property tax and depending increasingly upon the other types of taxes, Delaware is pursuing a policy in harmony with the recommendations of all outstanding authorities in the field of taxation.

Outstanding among types of taxes levied in part or in full for school purposes in the various states of the United States are the following:

General Property, earmarked for schools in 27 states	
Corporation .....	13 "
Business and Occupation Licenses .....	8 "
Severance .....	7 "
Inheritance .....	6 "
Poll Tax .....	5 "
Tobacco .....	5 "
Income .....	5 "
Gasoline and Motor Fuel .....	3 "

These figures do not represent the total number out of the 48 states which levy taxes of these types but only the number who specifically dedicate these types to schools. Practically every state levies a general property tax, also inheritance and corporation and license taxes.

### SEVERANCE TAX

Of the preceding types of taxes, the severance tax alone requires particular definition. It is a new tax, levied for the first time in the United States in Louisiana in 1920, and draws revenue from all natural products severed from the soil with the exception of agricultural products. It is based upon a recognition of the fact that when minerals, timber, clay, sand, oil, gas and other natural products are removed from the soil, the state is permanently impoverished, and that those who profit from the inherent riches of the earth should pay tribute to the State.

All states employing this aid do not levy upon all natural products severed from the land or water; for example Montana levies a tax on metalliferous mines and cils; Alabama and Minnesota on minerals; Texas and Kentucky on oil; Pennsylvania on anthracite coal; and West Virginia places a production tax on coal, oil, gas, clay and other mineral products and on timber. In none of these states is the tax classified as a severance tax but is usually called an occupation tax. Each is however in principle a severance tax and suggests a possible means of securing additional revenue. In a great many states it is designated as a severance tax and like the income tax, is steadily increasing in popularity.

While a considerable number of states provide that a certain per cent of the proceeds of one or more taxes shall be devoted to the support of free public schools, Missouri and Georgia have extended this policy to include all state taxes. Missouri has provided that one-third of the total annual revenue of the state shall be devoted to the support of public schools. Georgia provided, in 1922, that "50% of all revenues received by the state from all sources of income or taxation shall be used and expended for the support and maintenance of the common schools of Georgia for the year in which the said income or taxes are due or payable." Since this legislation, however, new taxes have been levied and allocated to other purposes.

A poll tax, varying from 50c to \$2.50 is levied in a large number of the states, by the state, but turned back to the counties where raised, for school or road purposes. Massachusetts in 1926 levied an income tax which contributed only slightly less than 2/3 of the total state provided school revenues.

#### SCHEME OF FINANCING SCHOOLS IN THE STATE OF MARYLAND

Maryland has worked out an instructive scheme of financing schools which in a sound and relatively satisfactory way, equalizes school burdens, revenues, and consequently educational opportunities. The system includes the following outstanding features:

1. Organization on the basis of the county unit.
2. Requiring from every county the submission of a budget showing the cost of providing the minimum school program.
3. An assured fund from state and county sources sufficient to meet the costs submitted and approved by the state authorities.
4. A state minimum salary scale graduated to the professional qualification of teachers.
5. Liberal state appropriations available to all counties regardless of wealth.
6. The apportionment of the major portion of state funds upon the basis of school census and aggregate attendance.
7. Provision of a state equalization fund available to every county which levies a county school tax of a minimum rate fixed by law (6.7 mills) and is unable to finance from all other state and county funds its minimum state program.

#### EQUALIZATION FUND

Outstanding in a consideration of the apportionment of state school funds is found the almost uniform establishment of an equalization fund in each state, either named as such or dispensed under its principles. In states where recent legislation has been enacted, records are available to show that the fund is established because of the unusual need of some districts and is paid out in consideration of their ability

to help themselves. For instance, in Minnesota, the purpose provided by law for which the moneys of the special state aid fund can be expended are:

1. To assist in providing equal educational opportunities for all the children of the state.
2. To assist in maintaining certain generally accepted minimum standards for the public schools of the state.
3. To assist school districts whose tax levies for maintenance are exceptionally high.
4. To stimulate educational progress by grants of state aid for superior efficiency and high standards and for desirable educational undertakings not generally established.
5. To provide for the maintenance of teacher-training departments in high schools.

As regards the United States, it has not been possible at this time, to segregate the land tax from other property included in the general property tax, hence to estimate the percentage of the total cost of education which land contributes is not possible nor is it possible at this time to compare land value with the total value of all the other resources of the state.

## AUSTRALIA

The Commonwealth of Australia furnishes an example of a system of education completely financed and controlled by the state. All state schools, primary, secondary and technical, are administered by the central administration. The cost of education in state schools is paid by the government from the revenues of the state. No special levy or tax is made for education. Private schools of course, make their own arrangement for finance. They receive no government grant.

Promotion, transfers, and appointment of teachers are made by the head office.

There is no local control over equipment or teacher though school committees (parents' guilds, etc.) do much in providing extra equipment which, however, is the property of the school.

A comparison of the land and income tax as sources of revenue follows:

The Commonwealth Consolidated Revenue fund for the year 1926-27 amounted to £78,168,235.

The sources of revenue for this fund were:

### 1. TAXATION:

Customs .....	£31,832,600
Excise .....	11,719,878
Land Tax .....	2,615,900
Estate Duty .....	1,362,351
Income Tax .....	11,126,278
Entertainment Tax .....	366,159
War Time Profits Tax .....	Dr. 28,357
Total .....	£58,994,809

## 2. PUBLIC WORKS AND SERVICES:

Postal .....	£11,606,819
Railways .....	477,734
Total .....	£12,084,553

## 3. OTHER REVENUE:

Miscellaneous .....	£ 7,088,873
Total .....	£78,168,235

Comparing the revenues derived from land and income, land is shown to yield 3.3% of the total revenues of the Commonwealth while the tax on incomes contributes 14.2%

The various states of the Commonwealth draw their state consolidated revenues from the following sources and for the year 1926-27 the following amounts represent the total revenues from the various sources for all the states together:

Taxation .....	£28,083,784
Public Works and Services .....	61,338,083
Land .....	4,975,681
Commonwealth Subsidy .....	8,615,127
Miscellaneous .....	7,989,328
Total .....	£111,002,003

An analysis of the state consolidated revenue from taxation for year 1926-27 for all states is as follows:

Probate and Succession Duties .....	£ 3,199,263
Other Stamp Duties .....	4,262,024
Land Tax .....	1,631,091
Income Tax .....	15,521,962
Licences .....	930,598
Racing Taxation .....	891,837
Motor Taxation .....	1,614,960
Other Taxation .....	32,049
Total .....	£28,083,784

During the period June 30, 1923, to June 30, 1927, income tax collections increased from £9,667,762 to £15,521,962, principally due to the broadening of the basis of assessment and the raising of the rates of the tax. This increase occurred in every state, varying from 23% in Western Australia to 69% in Tasmania. During the same period, the revenue from land tax has shown the small increase from £1,187,471 to £1,631,091, though actually there has been a reduction from time to time in the rate. (The Land Tax Act, 1910-22, was amended in 1927 by providing for a 10% reduction in the tax on land.)

We find then, that in Australia, of the total revenue from taxation for all the states, the tax on land produces 5.8% while the tax on income provides 55% of the total fund. It would seem then that Australia has largely adopted the policy of levying taxes in consideration of the taxpayers ability to pay.



## NEW ZEALAND

The system in New Zealand affords so many details worthy of study by students of school finance that a fairly detailed outline is here included.

Particulars are taken from the Report of the Minister of Education for the year ending December 31, 1927, found in the Official Year Book of 1929.

Education in New Zealand is free, compulsory and secular.

### SYSTEM OF SCHOOLS

The Organization was originally composed of:

1. A central department controlled by the Minister of the Crown.
2. Twelve education districts—governed by Boards.
3. The School districts under the jurisdiction of School committees.

The School committees elected the Education Boards, which were composed of nine members, three retiring annually.

All property and endowments were vested in the Education Boards.

The Education Boards administered the grants for building, salaries of teachers, and grants to school committees of money for general educational purposes. They controlled the appointment and removal of teachers, had power to establish scholarships, and provide for secondary education in district high schools.

The School Committee was composed of seven members, elected annually. Inspectors, officers of the Educational Boards, were appointed to examine and report on school work.

In 1914 the Educational Act recast the law relating to schools. Inspectors of schools became officers of the central department. The number of educational districts were reduced to nine. Every educational district was divided into urban areas and a rural area. An urban area equals a borough or group of boroughs with more than 8,000 inhabitants and a rural area, comprising the rest of the districts is divided into three wards. Each rural ward has two representatives elected (as are urban representatives) by members of School Committees. The number of members for each urban area is two representatives for each 60,000 or part of 60,000 inhabitants. School committees are elected by the householders annually. A Council of Education was established, advisory to the Minister of Education, the work of which was supplemented by District advisory committees.

In 1916 an annual graded list of certified teachers was made to some extent the basis for determination of the salaries payable.

In 1921-22 registration of all private schools became necessary and the oath of allegiance was required from all teachers of public or private schools.

In 1924 Junior High Schools were established and governing bodies of secondary and technical schools were amalgamated. A teachers register was also created in that year.

### SCHOOL POPULATION AND ATTENDANCE

The Population of New Zealand (including Maoris) Dec. 31, 1927,  
numbered 1,450,000.

The School Enrolment, Dec. 31, 1927, for Primary Schools..... 257,576  
The School Enrolment, Dec. 31, 1927, for Secondary Schools ..... 26,930

Total ..... 284,506

The average attendance ranged from 88.1% to 91.5%. Average attendance generally 89.2%.

The Number of Primary School Teachers, 1927.....	6,230
The Number of Primary School Inspectors, 1927.....	45

#### MAINTENANCE

All revenue collected by means of taxation is paid into the consolidated fund and applied to general purposes with the exception of duty on tires and motor vehicle licenses which are paid into main highways account.

#### MAIN SOURCES OF REVENUE, 1927

Customs and Excise .....	£9,016,862	51.71%
Land Tax .....	1,229,067	7.05%
Income Tax .....	3,422,216	19.62%
Death Duties .....	1,690,374	9.69%
Totalizator Taxes .....	583,421	3.35%
Other Taxes .....	1,495,887	8.58%
Total .....	£17,437,827	100.00%

For Year 1926-27 the Total National Wealth was

Estimated at .....	£907,000,000
Of Which Private Wealth .....	762,500,000
Of Which Land Value (being aggregate of unimproved value) ..	233,775,669
Taxable Balance of Land (reduced by exemptions).....	146,189,255
Tax Levied on Land .....	1,138,259
Tax Actually Collected .....	1,266,659
Assessable Income .....	54,804,293
Taxable Balance of Income .....	30,046,481
Tax Levied .....	3,235,699
Tax Levied on Income .....	3,273,729

Number of Taxpayers on Land, 51,506.

Number of Taxpayers on Income. 48,899

Here again does a comparison show the tax on income to be the more productive tax, providing 19.62% of the consolidated fund, while the tax on land produces 7.05%, and while land represents a much larger proportion of the estimated wealth of the nation than does income, it is asked to pay only £1,000,000 on £146,000,000 valuation, whereas, income, valued at £30,000,000, is asked to pay £3,000,000 in taxes. It would, therefore, seem that in New Zealand the mere possession of real property is not held to indicate ability to pay.

#### EXPENDITURE FOR EDUCATION, YEAR, 1927

Total Expenditure from Public Funds.....	£3,910,241
Elementary Education Cost £2,505,675.	
Secondary Education Cost £466,739.	

In connection with primary, secondary and technical schools, New Zealand in 1927, spent £71,082 for conveyance and board where necessary for children to live away from home. Of this sum, £57,443 was devoted to the needs of primary school children.

## SERVICES PROVIDED

New Zealand shows a wide range of organized activities aimed at benefitting the child and made possible by co-ordination of effort.

1. A system which produces a high average attendance, and which brings the best possible teachers to the poorest districts.
2. *Physical Education* is compulsory for 15 minutes as a minimum per day. The administration is in the hands of a chief physical instructor and 14 itinerant instructors who inspect and instruct. Corrective classes are in larger schools for remedying physical defects of children and proper exercises are prescribed after examination by school medical officers. The department uses its own syllabus of physical training, published in 1920 and based on that of the London Board of Education.
3. *Dental Service.* Dental inspection of school children and a scheme of school dentistry are under the jurisdiction of the Department of Health.

The Organization includes:

- A dental director.
- A deputy director and other administrative and training staff.
- 10 dental surgeons.
- 84 dental nurses stationed at various stations.
- 73 dental clinics established to date.

In 1927 the records show:

Fillings .....	116,916
Extractions .....	66,523
* Other Operations .....	76,656
Total.....	260,095

The total number of children at present under treatment is 41,000. Besides these, many children are examined and teeth are charted with duplicate set to parents and the work done by private practitioners and hospitals. Leaflets are printed for parents with rules for prevention of dental disease.

4. *Medical Service.* The medical service, under the Department of Health, is responsible for the supervision of all measures for safeguarding the health of school children and securing proper school conditions.

The organization includes a director, 12 school medical officers and 31 school nurses.

The school medical service aims to give each child three complete physical examinations during his school life with special examinations when considered necessary.

During 1927, 100,000 children were given examination. Children found with defects are kept under observation until necessary treatment is obtained. It is recognized that medical treatment must be available for every child in need of it and adequate provision must be made for ill-nourished and neglected children.

5. *Mentally Backward and Feeble Minded.* These children are given special consideration. They are sent to special classes, special schools, or other institutions as circumstances indicate.

The school medical service works with the child welfare branch of the Department of Education and also co-operates with officers of the Department of Education regarding supervision of school buildings and sanitation.

6. There is a strong movement in favor of *Open Air Schools*.
7. School medical officers are responsible for the *medical examination of all candidates for entrance into the teaching profession*.
8. *The Pre-school Child.* Many pamphlets on the essential principles of correct living are distributed. Many lectures on health topics by medical officers are given to teachers, parents and children. In cities the percentage of treatment is 80 to 90 per cent of those recommended for it.
9. *Nutrition Classes* are conducted in some schools for under-nourished children, with supervision of daily regime and special attention to character of food, amount of rest taken, time out of doors, etc. Good results have been obtained.
10. *Annual Health Camps*, which produce great physical and mental benefits, have been established in some places.

The facts cited point to certain possible conclusions, namely: that in levying such a large percentage of the total revenue on income, the principle of contribution in relation to ability to pay is firmly established. That in providing such a thoroughly organized health program, the inalienable right of every child to health as well as educational opportunity is recognized.

The appointment of teachers by the larger unit withdraws the objectionable feature of local prejudice and misunderstanding and together with the graded schedule of salaries makes for longer tenure of service.

The large appropriation for conveyance and board demonstrates the high degree of responsibility accepted by the state, and suggests that under some conditions it is greater economy from all viewpoints to bring the child to the school than to bring the school to the child. The remarkably high attendance percentage may be safely assumed to be a direct response to: 1st, the stimulation provided by a high standard of teaching and good school equipment; 2nd, the assistance given in the way of conveyance and boarding of pupils; and 3rd, and perhaps the most dominant factor, the intensive concentration on the care of the health whereby the child is maintained at the highest point of fitness to go to school.

Summing up then, New Zealand has assured to every child an opportunity to become a healthy and educated citizen.

## CANADA

Legislation bearing upon taxation for general services appears less progressive in Canada than in other parts of the English speaking world. Real property still holds first place as a productive source of revenue.

British Columbia has however, in the last few years, effected a slight decrease in land tax and a corresponding increase in income tax.

The Honorable G. H. Ferguson, Premier of Ontario and Minister of Education has been, for several years urging a change in the administrative unit in rural Ontario, which would tend to equalize the burden of school maintenance, but only among present taxpayers, namely the real property owner.

In a statement in January, 1929, the Honorable Perren Baker, Minister of Education for Alberta, proposed a solution of the problems of rural school administration and maintenance in that Province.

### PROPOSED CHANGES IN ALBERTA SCHOOL SYSTEM

Mr. Baker sets out the problems under three main heads:

1. To ensure the full time operation of sufficient schools, both elementary and secondary.
2. To effect a fair distribution of the cost.
3. To improve the quality of the education provided in the schools.

These problems will at once be recognized as co-incidental with our own in Manitoba. The first problem is shown to be due to lack of money principally, as far as elementary schools are concerned and lack of both money and pupils regarding secondary schools. The demand can only be met by some scheme of co-operation. Regarding the distribution of cost, conditions are very similar to those found in Manitoba. Rural school districts vary in assessed valuation from less than \$5,000 to nearly \$400,000, and the rate of taxation falls as low as three mills in some districts and goes as high as 80 mills in at least one. Mr. Baker quotes the words of Dr. Walter Murray, President of the University of Saskatchewan, spoken in Winnipeg in November, 1927, before the Canadian Education Association, and which may well be repeated here:

"When our educational machinery was framed the responsibility for the education of the child rested upon the parent. Today we hold that the state is primarily responsible for the education of the young.

"Before free schools were instituted the state was a benevolent spectator. It offered advice, sometimes gave a little aid, provided permissive or enabling legislation, was interested in a friendly sort of way.

"But when the state declared that every child should have an opportunity for an education, its interest and attitude were changed. It proceeded to give effect to this declaration by controlling the training and certification of teachers, the inspection of schools, the prescription of courses and text-books. Above all it ordered the local school districts to open schools. But the state did not assume responsibility for keeping the school open. It imposed that burden upon the local district and gave it power to make a levy for that purpose.

"I claim that our educational system is inherently unjust. It imposes a national obligation upon units—unequal in resources—units never intended for this purpose. The small rural school district was adopted for another purpose, performed a service

for other conditions, but has now become not only inefficient in administration but an instrument of injustice for the discharge of a national obligation."

Concerning improvement of the quality of education, the first defect appears in the failure of the rural school to hold the more ambitious and able teachers. The pay is small, often slow and sometimes uncertain. Rural teaching offers little prospect of promotion. The result is, in too many cases, that many children receive their entire training from inexperienced teachers who move before them in constant procession.

The second defect is found in the difficulty of selecting suitable teachers from a sheaf of written applications.

Lack of supervision—not inspection, but helpful supervision—limits the efficiency of the inexperienced teacher, and renders it almost impossible to eliminate from the system, the teacher who has been proved unsuited to the work of teaching. Mr. Baker states that the defects both of administration and maintenance are inherent in the system and can only be remedied by changing the system. He does, accordingly, outline a plan the adoption of which, he thinks, will result in much improved conditions.

#### PROPOSED SCHEME

The local school district, under his proposed scheme, with its board of trustees would be maintained with its present powers except those of engaging and paying teachers.

The 3,000 rural school districts would be divided into twenty divisions of approximately 150 districts each, each division having a board of five directors elected by the ratepayers. The duties of the division Boards would be to engage, place, and dismiss all teachers. Each division would be the unit for supervision.

All the rural school districts of the province are proposed to be consolidated into one taxing area under the direction of a general board to be composed of the chairmen of the twenty division boards. This general board would fix the rate of pay for all rural teachers and strike a common tax for the entire area. To this tax rate would be added the municipal tax and the local school district tax so that the taxpayer will receive but one tax notice. All teachers would be paid monthly from the central office.

The Alberta plan is a recognition of the principle that the education of the child is one of the chief responsibilities of the state. The United Farmers of Alberta endorsed the proposal to pool their resources when Mr. Baker's plan was put before them in convention early in 1929.

While this scheme makes for equality of burden among real property holders, it does however ignore the now almost universally recognized principle that every source of wealth of the province should bear its fair share of the cost of education. The suggestion for a levy over rural parts on an equalized assessment was the recommendation embodied in the Murray Commission Report, presented to the Manitoba government in 1924, and which evidently because it limited the burden of school support to the backs of real property owners principally, did not find favor as a feasible reform.

The administrative suggestion, however, judging from its similarity to the New Zealand system has points worthy of consideration particularly as the system in New Zealand has undoubtedly shown good results.

## MANITOBA

Turning now to Manitoba, the situation regarding school revenues cannot be considered satisfactory.

*Chart I, page 22* shows the contribution made by the various provincial governments from consolidated revenues to the maintenance of education. The year shown is the last year for which figures are obtainable for all provinces. From a survey of preceding years it has been found that there is little variation in the percentage of government grants for education, hence for the purposes of a rough comparison, these figures may be said to indicate present day conditions fairly accurately.

*Charge II, page 23* provides a detailed statement of the estimated wealth of Manitoba, showing the proportion to be found in farm and urban property. It is to be noted that farm values in this analysis include much more than taxable real property. Urban real property also includes more than its actual value, hence in *Chart III, page 24* the totals under the heading "Farm and Urban Real Property" are considerably greater than the actual value of farm and urban real property for taxation purposes.

Notwithstanding this fact, the figures indicating the percentages, when compared with the percentages which real property pays toward education, reveal a situation most disadvantageous to the real property owner. The Manitoba Tax Commission estimates the taxable real property in Manitoba for the year 1929 at \$635,849,000. Taking the total wealth of the province at the safe figure of \$2,000,000,000 for the same year, and the contribution from the municipalities at 89.1%—we have the still more unfair situation of 31.7% of the total wealth contributing 89.1% of educational maintenance.

*Chart IV, page 25* is given for information only and indicates the present sources from which the provincial government derives its revenue.

*Chart V, page 26* shows the taxable real property of the province where obtainable, for the years 1926 and 1927, from which may be noted an interesting decrease in land values and increase in improvements.

For the year 1929, the estimated total income was \$90,000,000. Of this, for purposes of provincial taxation, \$65,000,000 was available. The income tax assessed was \$750,000. Under the equalized assessment taxable real property was valued at \$635,849,000. The tax levied against this through the municipalities amounted to \$19,593,373.92 or in other words, income yields 1.15% of its value, while real property yields 3.8%.

Chart I.

EXPENDITURE FOR EDUCATION UNDER PUBLIC CONTROL FOR 1926 OR YEAR LAST REPORTED  
Canada Year Book 1927-28, page 919 and page 921.

Province	Pupils Enrolled	Average Daily Att.	No. of Teachers	Teachers Salaries	Total Expended For Education	Govt. Contrib.	Local Contrib.	% Govt. Contrib.
P. E. I. ....	17,324	11,823	616	345,775	454,671	283,022	171,648	62.2
N. S. ....	112,391	80,447	3,320		3,570,626	653,734	2,916,892	18.3
N. B. ....	80,769	58,346	2,525		2,901,329	425,181	2,476,148	14.6
Que. ....	499,027	437,988	19,122		28,980,568	3,771,317	25,209,251	13.
Ont. ....	677,452	511,556	17,880	24,676,303	45,655,612	4,721,600	40,934,021	10.3
Man. ....	148,279	106,809	4,067	4,914,087	9,993,961	1,091,151	8,902,810	10.9
Sask. ....	213,404	152,430	7,779	7,288,058	14,981,082	2,129,745	12,851,337	14.9
Alta. ....	150,526	110,928	5,135	5,477,156	10,826,790	1,084,879	9,741,911	10.
B. C. ....	101,688	85,293	3,396	4,857,115	7,795,387	2,699,967	5,095,420	34.7
Total	1,998,579	1,555,620	63,840		128,160,026	16,860,596	105,840,633	



Chart 11.

DETAILED STATEMENT OF WEALTH OF MANITOBA FOR 1925—  
Canada Year Book, Page 852.

Farm Values—Land, buildings, implements, machinery, and live stock	\$554,449,000
Agricultural Products—In possession of farmers and traders	142,046,000
Total Agricultural Wealth	\$696,495,000
Mines—Capital employed 1925	4,948,621
Forests—Estimated value of accessible raw materials, pulpwood and capital invested in woods operations	29,797,000
Fisheries—Capital invested in boats, gear, etc., in primary operations	847,681
Central Electric Stations—Capital invested in equipment, materials, etc.	18,655,000
Manufactures—Machinery and tools and estimated for capital in rural lands and buildings	31,098,000
Manufactures—Materials on land, stocks in process, estimate for amount in dealers' hands	36,763,000
Construction—Custom and repair	3,820,000
Trading Establishments	14,000,000
Steam Railways—Investment in road and equipment	326,390,000
Electric Railways—Investment in road and equipment	15,048,453
Telephones—Cost of property and equipment	19,303,835
Urban Real Property—Assessed valuation and exempted properties plus 1/3 to provide for under-valuation by assessors and for roads, sewers, etc.	486,000,000
Shipping	1,138,000
Imported Merchandise in Store	20,164,000
Automobiles	35,200,000
Household Furnishings, Clothing, etc.	82,000,000
Special Coin and Other Currency held by Government, Chartered Banks and Public	17,700,000
Total Estimated Wealth 1925	\$1,832,819,000

Chart III.

PROVINCIAL DISTRIBUTION OF NATIONAL WEALTH OF CANADA, YEAR 1925, WITH PERCENTAGE  
AND PER CAPITA ANALYSIS

Canada Year Book 1927-28, page 850.

Province	Estimated Wealth	% Dist. Wealth	Estimated Popul.	% Dist. Popul.	Wealth Per Capita	Farm Values	Urban Real Property	Total Farm and Urban Real Property	% Total Wealth of Province	% Paid Toward Education
P. E. I. —	138,916,000	0.5	87,300	0.94	1,591	66,007,000	8,000,000	74,007,000	53.3	37.8
N. S. —	789,651,000	3.1	536,900	5.79	1,471	130,231,000	181,000,000	311,231,000	39.4	81.7
N. B. —	643,528,000	2.5	403,300	4.35	1,596	137,531,000	63,000,000	200,531,000	31.1	85.4
Que. —	6,288,284,000	24.5	2,520,000	27.19	2,495	1,081,644,000	2,425,000,000	3,506,664,000	55.8	87.
Ont. —	9,000,727,000	35.1	3,103,000	33.48	2,901	1,718,993,000	2,766,000,000	4,484,993,000	49.8	89.7
Man. —	1,839,819,000	7.2	632,400	6.82	2,909	554,449,000	486,000,000	1,040,449,000	56.5	89.1
Sask. —	2,870,314,000	11.2	809,900	8.74	3,544	1,410,811,000	216,000,000	1,626,811,000	56.6	85.1
Alta. —	2,086,688,000	8.1	603,300	6.51	3,459	846,525,000	231,000,000	1,077,525,000	51.6	90.
B. C. —	1,983,420,000	7.7	560,500	6.05	3,539	178,164,000	552,000,000	730,164,000	36.8	65.3
Yukon —	31,827,000	0.1	3,500	0.04						
Total —	25,673,174,000	100.	9,269,000	100.00	2,772	6,124,375,000	6,928,000,000	13,052,375,000		

Chart IV—

SHOWING SOURCES OF REVENUE AND CASH COLLECTED  
YEAR ENDING APRIL 30, 1929

Public Accounts, 1928-29.

Dominion of Canada—		
Subsidy .....	\$1,500,213.10	
School Lands .....	318,899.36	\$1,819,113.12
Department of Attorney General—		
Fines and Fees .....	431,025.29	
Government Liquor Control Commission .....	1,993,358.69	2,424,383.98
Department of Agriculture and Immigration .....		85,053.66
Department of Education .....		172,193.40
Department of Legislation .....		4,828.78
Department of Provincial Secretary .....		69,629.90
Department of Provincial Lands .....		28,186.03
Department of Public Works .....		104,505.23
Department of Treasury—		
Judicial and Drainage Debentures, etc. ....	1,246,161.31	
Succession Duties .....	732,897.12	1,979,058.43
Department of Municipal Commissioner—		
Municipal Levy .....	102,184.23	
Unoccupied Land Tax .....	18,866.28	
Corporation Tax .....	547,400.38	
Railway Tax .....	461,806.45	
Public Amusements Tax .....	409,947.48	
Gasoline Tax .....	699,780.97	
Automobile Licenses .....	1,013,412.65	
Income Tax .....	532,732.56	
Miscellaneous .....	6,670.25	3,762,801.25
Department of Telephones and Telegraphs .....		924,115.44
Department of Health and Public Welfare—		
Public Welfare Act .....	271,105.94	
Hospitals, Homes, Marriage Licenses, etc. ....	205,515.34	
Old Age Pensions .....	300,000.00	776,621.28
Grand Total .....		\$12,150,490.50

Chart V—

SHOWING TAXABLE REAL PROPERTY

Canada Year Book, 1929.

TAXABLE REAL PROPERTY

Province	Year	Land	Buildings	Total
P. E. I. ....	1926			30,356,947
	1927			30,420,780
N. S. ....	1926			140,000,829
	1927			136,434,599
N. B. ....	1926			122,791,799
	1927			155,618,105
Que. ....	1926			1,894,905,708
	1927			1,917,424,449
Ont. ....	1926	1,254,870,152	1,228,159,563	2,483,029,715
	1927	1,264,251,710	1,269,447,338	2,533,699,048
Man. ....	1926			560,330,739
	1927			548,220,390
Sask. ....	1926	962,686,196	91,109,368	1,053,795,564
	1927	959,835,874	94,042,278	1,053,878,152
Alta. ....	1926	510,534,919	72,638,358	583,173,277
	1927	499,133,036	80,414,380	579,547,416
B. C. ....	1926	303,232,024	285,290,683	588,522,707
	1927	302,889,841	306,802,860	609,692,701
<hr/>				
Total .	1926	\$3,031,323,291	\$1,677,197,972	\$7,456,907,285
Total .....	1927	\$3,026,110,461	\$1,750,706,856	\$7,564,935,640

Note decrease in land values and increase in improvements.

## CONCLUSIONS

It is not the purpose of the committee to frame another system to replace that operating in Manitoba today but the members of the committee are convinced that the foregoing information points to the following conclusions and justifies the belief that some other system should be speedily found.

*It is concluded that:*

1. The system of financing and administration of schools in this province has not proven adequate to meet the conditions.

2. The principle of equalization of burden and opportunity has not been made practical.

3. A greater degree of financial responsibility should be assumed by the province.

4. The province should seek elsewhere than real property to enlarge the funds at its disposal.

5. The income tax judging from its increasing use elsewhere is becoming recognized as a more equitable tax for general services than the land tax; the possession of real property no longer being held to indicate ability to pay a tax.

6. The corporation taxes are providing an increasingly large percentage of state revenues, and the severance tax, applicable of course only where the natural products exist, is fast being utilized as a just and remunerative source of revenue.

That the burden of taxation upon the land should be speedily relieved, appears the consensus of opinion among those specially appointed by the government recently to study the matter. For instance, the report of the select Committee of the Legislature appointed to investigate suburban municipalities adjoining Winnipeg, and presented March 13, 1925, in its summary of recommendations, appendix A, page 37, clause 4, reads as follows: "Change the basis of levies for education by equalizing teaching costs throughout the province by a levy on the basis of equalized assessment in rural areas, and an income tax on corporations, companies and individuals in urban areas. (Interurban municipalities cannot be dealt with alone in such matters as they include both types of areas)."

The report of the Manitoba Tax Commission for the year 1927 includes among its recommendations the following: "That the supplementary Revenue Levy be abolished as soon as practicable, as the other taxes on the real estate owners are sufficiently onerous. That the Corporation Tax Act be amended so as to include all companies not coming under the classes enumerated in the Act, in order that this tax may be assessed on all companies doing business in the province."

Again in 1928 the Manitoba Tax Commission urged the abolition of the supplementary Revenue Levy and urged the widening of the scope of the Corporation Taxation Act.

The Honorable Mr. Cannon, Minister of Education, in February, 1926, expressed himself to the Manitoba school trustees, gathered in Convention, as follows: "It has always seemed to me that the responsibility for education and providing the money for same should bear equitably on every individual within this province

and that every source of wealth should contribute towards this important aim. This is not secured under our present method of general levy in each rural municipality, which varies tremendously in different parts of the province, and has the effect of making those who are the weakest financially the ones who have to make the greatest effort to keep their educational institutions functioning. Has the time not arrived now when we should seriously consider the distribution of the educational cost throughout the province, in so far as this contribution should be equitably borne by every part of the province?"

It is hoped that the time is now at hand when a new scheme will be advanced which will wipe out the existing inequalities of both opportunity and burden, and bring to the children of this province the privileges which are rightfully theirs.

H. N. MACNEILL,

ALMA GRAHAM McARTHUR.

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